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1988
ANNUAL REPORT

of the

IDAHO STATE TAX COMMISSION

The State Tax Commission is one of two divisions of the Idaho Department of Revenue and Taxation. The other division is the State Board of Tax Appeals, which maintains a budget and offices completely separate from the Tax Commission.

This annual report describes the operation of the State Tax Commission. Several sections (e.g. Circuit Breaker, Tax Burden Study and Ratio Study) have been abbreviated for use in this report. Complete details of these studies are available from the Tax Policy Section of the Tax Commission.

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TO: The Honorable Cecil D. Andrus, Governor of Idaho, and the
Honorable Members of the Idaho Legislature:

We are pleased to submit to you this 44th Annual Report of the State Tax Commission. Above all else, this Commission believes the people of Idaho have an absolute right to honest, firm, and fair tax administration, conducted in a spirit of service. Taxpayers should be treated as valued customers rather than as victims of an unfeeling bureaucratic system. We believe that the Department of Revenue and Taxation should do everything possible to help honest taxpayers comply with tax law and should use every means at our disposal to encourage compliance with the law by those who deliberately avoid paying their fair share of the tax burden.

In 1988 the Commission has strived to keep improving our service capabilities — to do a better job of informing taxpayers of their responsibilities, to process refunds more efficiently, to be more effective at identifying and pursuing those who evade their responsibilities as taxpayers, and to be more accurate at monitoring the overall fairness of the property valuation process at the local level. Some of the year's highlights in these areas are listed on page 3 of this report.

Total collections by the Commission for FY '88 were $842.8 million at a cost of approximately $1.26 for each $100.00 collected.

Respectfully submitted,

Chairman Larry G. Looney

Commissioner Darwin L. Young

Commissioner Robert A. Fry

Commissioner Carol M. Dick

STATE TAX COMMISSION HIGHLIGHTS OF 1988

- Developed automated billing system to inform taxpayers on a more timely basis and reduce the amount of personal contact required to follow up delinquent income tax filers. Helped increase collections by more than $1 million.

- Average income tax refund turn-around time was reduced to six weeks.

- Improved the Tax Commission's data base and ability to serve taxpayers by re-registering all 66,000 sales and withholding tax account holders. The first such update in a decade.

- Consolidation of applications for business permit numbers, resulting in less paperwork for business owners and the Tax Commission.

- Increased public awareness activities by hiring a public information officer and expanding annual tax seminars to include business owners as well as accountants.

- Use of lap-top computers for field audits increased efficiency by cutting the average audit time more than 10%.

- Direct deposit system established for Tax Commission field offices, allowing faster deposits of revenues to the State Treasurer's funds.

- An intensive effort to identify Idaho residents who licensed vehicles in Oregon in order to escape payment of Idaho sales taxes resulted in identifying more than $200,000 in sales tax, penalties and interest.

- First successful prosecution of a major Idaho drug trafficker on charges of income tax evasion.

- Hiring of an Unclaimed Property Facilitator to locate owners of $7 million in unclaimed property held in custody by the state.

- Signing of a joint agreement with the Idaho Department of Law Enforcement to pool resources in criminal investigations.

- Completed first full year as part of the International Fuel Tax Agreement, a nationwide cooperative venture which streamlines procedures for fuel carriers and reduces Idaho's costs in tracking them.

- Hiring of two Tax Special Agents to step up efforts to investigate and prosecute criminal fraud cases involving tax evasion.

IDAHO REVENUES

The State Tax Commission collected revenues totalling $842.8 million in fiscal year 1988. This was an increase of $54 million, or about 6.8%, from the previous year.

A two-year comparison of revenues by category is shown below. These figures represent amounts remaining after refunds were paid from the accounts. Footnotes are included whenever possible, to explain major changes from the previous year.

REVENUES AFTER REFUNDS

Source	FY 87 Revenue	FY 88 Revenue	% Change
Individual Income Tax	$268,202,240	$289,918,417	8.1
Corporate Income Tax	46,165,920	64,160,406	39.0(1)
Sales Tax	297,353,576	310,718,687	4.5
Cigarette Tax	10,410,556	14,780,040	42.0(2)
Beer Tax	3,308,387	3,250,224	-1.8
Wine Tax	979,658	984,866	.5
Electricity (Kilowatt Hr.)	1,819,227	1,486,167	-18.3(3)
Mine License Tax	283,191	542,989	91.7(4)
Tobacco Tax	1,400,122	1,531,540	9.4
Inheritance Tax	1,381,280	3,761,135	172.3
Unclaimed Property	976,488	1,104,816	13.1
Railroad Car Co. Property Tax	104,100	98,120	-5.7
Motor Fuel Taxes	80,542,810	82,792,318	2.8
Boise Auditorium Dist. Tax	452,881	874,681	93.1(5)
Travel and Convention Tax	1,735,247	1,880,515	8.4
Miscellaneous	157,012	89,435	-43.0

(1) Increase due to new system of quarterly estimated payments.

(2) Cigarette tax rate increased to 18 cents per pack, from 9.1 cents.

(3) Less power was generated; electricity tax is tied to water supply.

(4) Increased price of precious metals drove up mining activity.

(5) Boise Auditorium District raised its tax rate to 4%, from 2%.

DISTRIBUTION OF REVENUES (By Account)

Fiscal Years 1987 and 1988

ACCOUNT	FISCAL YEAR 87	FISCAL YEAR 88	INCREASE (DECREASE)
General Account	$577,620,177.64	$600,766,027.40	$23,145,849.76
Miscellaneous Income	157,012.76	89,435.10	-67,577.66
Revenue Sharing	14,853,374.25	24,084,394.67	9,231,020.42
Circuit Breaker	0.00	3,890,129.06	3,890,129.06
U.S. Olympic Donation	-2,006.02	10,539.36	12,545.38
Park & Rec Capital Improvement	689,908.85	723,694.29	33,785.44
Waterways Account	300,000.00	300,000.00	
Off-Roads Account	300,000.00	300,000.00	
State Refund Account	78,435,186.19	84,627,114.42	6,191,928.23
Allocation to Counties	17,827,071.73	18,637,133.57	810,061.84
Non-Game Admin.	77.00	-3,118.81	-3,195.81
Multistate Tax Compact	56,444.00	130,265.31	73,821.31
Tax Commission Admin.	33,912.66	58,987.34	25,074.68
Political Contributions	48,894.00	28,754.00	-20,140.00
Bridge Inspection	50,000.00	50,000.00	
Railroad Grade Crossing	50,000.00	50,000.00	
Travel & Convention	1,719,335.15	1,850,027.86	130,692.71
Cancer Control	302,437.15	369,501.83	67,064.68
Aeronautics Account	733,096.73	680,594.93	-52,501.80
Highway Distribution	77,374,266.45	79,551,737.08	2,177,470.63
Local Hiway Needs Asses.	50,000.00	42,604.43	-7,395.57
Search & Rescue Account	0.00	0.00	
Drug Enforcement Donation	36,015.62	21,557.69	-14,457.93
Trust Fund — Unclaimed Property	303,436.49	384,945.96	81,509.47
Water Pollution Account	8,202,928.15	10,343,549.53	2,140,621.38
Central Tumor Registry	91,187.63	100,000.00	8,812.37
Alcoholism Treatment	779,236.68	768,228.85	-11,007.83
Trust Fund — Escheat	-37,756.15	-3,097.34	34,658.81
Motor Fuels — Admin. Exp.	995,538.46	1,118,300.00	122,761.54
Boise Auditorium	452,881.79	861,181.10	408,299.31
Suspense Account	-433,226.60	952,034.62	1,385,261.22
Suspense Account — Child Sup.	54,112.06	-59,490.67	-113,602.73
Counties — Inheritance Tax	152,138.82	383,188.86	231,050.04
Transfer Acct. — Child Sup.	685,106.48	471,286.91	-213,819.57
Public School Income Account	131,882.09	101,552.54	-30,329.55
Fish & Game Trust	72,851.81	42,024.67	-30,827.14
Children's Trust Account	52,963.87	36,236.04	-16,727.83
Rangeland Conservation	138,128.08	355,697.90	217,569.82
State Building Account	6,536,553.92	10,714,041.58	4,177,487.66
Ag in the Classroom	4,506.67	2,268.92	-2,237.75
TOTAL	$788,817,674.41	$842,831,329.00	$54,013,654.59

COMPARATIVE STATEMENT OF TAX REVENUES AND COST OF COLLECTING
Fiscal Years 1971 to 1988

Fiscal Year	Gross Tax Collections	Cost to Collect	Percent Cost to Collect
1971	$147,673,856	$1,640,750	1.11%
1972	171,758,942	1,805,473	1.05
1973	210,168,222	1,914,828	0.91
1974	242,418,995	2,262,793	0.93
1975	282,803,216	2,792,934	0.99
1976	311,861,822	3,387,781	1.09
1977	351,682,018	3,468,323	0.99
1978	390,105,411	4,163,900	1.07
1979	439,666,279	4,736,900	1.08
1980	463,988,518	5,133,200	1.11
1981	507,510,583	5,487,000	1.08
1982	532,324,468	6,326,300	1.19
1983	559,882,679	8,358,300	1.49
1984	671,190,497	8,496,900	1.27
1985	706,861,160	9,290,000	1.31
1986	728,569,756	9,232,600	1.27
1987	788,817,674	10,112,000	1.28
1988	842,831,329	10,728,900	1.27

STATE TAX COMMISSION EXPENSES BY PROGRAM
FOR FISCAL YEAR 1988

*General Services	$2,575,200
*Audit & Collections	5,695,300
County Support	1,644,100
*Multistate Tax Compact	90,800
*Revenue Operations	2,367,600
	$12,373,000

*Programs involved in actual collection of taxes

THE AUDIT PROGRAM

The Tax Commission is responsible for conducting audits of tax returns filed by individuals and businesses. The audit program encourages voluntary compliance with tax laws, and enforces those laws in cases where voluntary compliance is lacking.

Lap-top computers have been gradually introduced into the audit program during the last two years. By the end of 1988, all field auditors and Tax Discovery Unit personnel were equipped with portable computers. This automation reduces the time required for field work, and increases the overall efficiency and professionalism of the audit program.

The figures below represent a four-year comparison of revenues generated by the audit program.

	FY 85	FY 86	FY 87	FY 88
Sales & Use Tax	$4,340,868	$7,654,731	$3,760,183	$3,846,597
Motor Fuel Taxes	533,005	580,629	673,940	680,310
Cigarette & Tobacco Taxes	18,141	594	2,894	94,013
Beer & Wine Taxes	7,233	8,123	3,536	22,379
Income Taxes:				
Corporate	4,417,214	9,483,371 (1)	7,718,882 (1)	4,623,836 (1)
Individual	4,162,896 (1)	2,554,094 (1)	3,381,979 (1)(2)	4,446,245 (1)(2)
Inheritance Tax	539,465	523,899	198,309	787,821
Travel & Convention & Greater Boise Auditorium District			23,716	11,510
Unclaimed Property	286,431	263,171	335,717	249,743
Total Audit Recoveries	$14,305,253	$21,068,612	$16,099,156	$14,762,454

(1) Includes nonfiler enforcement recoveries.

(2) Includes withholding recoveries.

AN OVERVIEW OF IDAHO TAXES

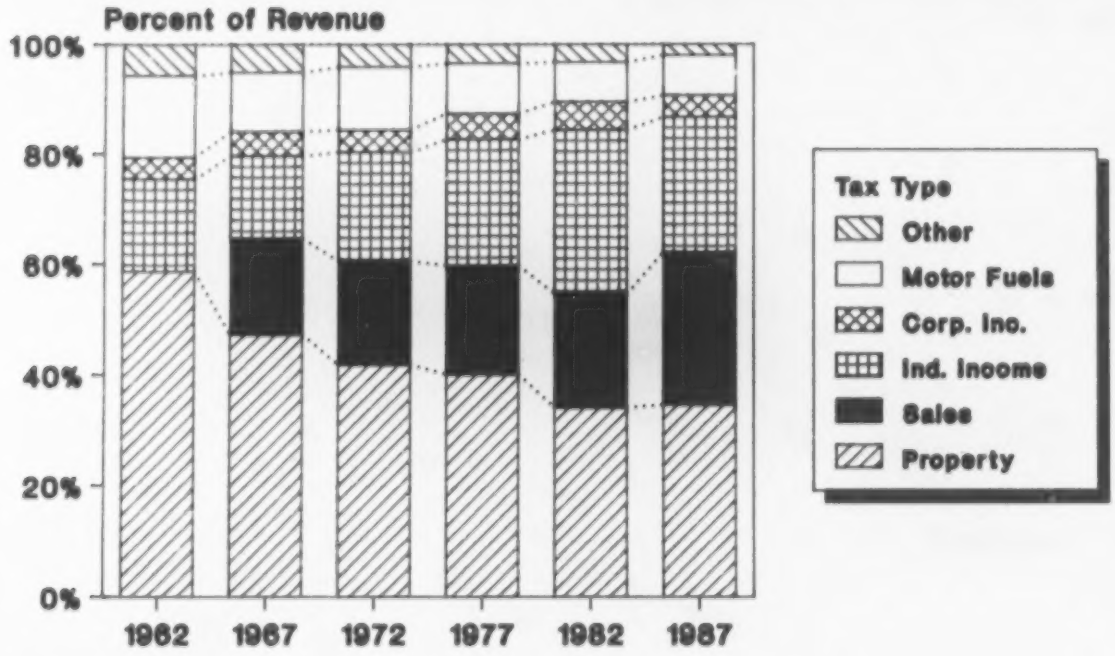
The majority of Idaho's tax revenues come from three sources: income tax (personal and corporate), sales/use tax, and property tax. Since property taxes are not levied by the state, they are covered separately in this report.

The taxes listed below represent those which are collected by the state. Not all the revenues generated from these taxes go to the state's general fund. Some are dedicated funds, which means the revenues are earmarked for a specific purpose. The Travel & Convention Hotel/Motel Tax, for example, is dedicated to tourist promotion in Idaho.

Beer and Wine Tax	Taxes are collected at the rate of 45 cents/gal. on light wines and $4.65 per 31-gal. barrel on beer. Bottled beer is converted to barrel equivalents. Taxes are collected monthly from wholesalers.
Boise Auditorium District Hotel/Motel Room Sales Tax	This is a 4% retail sales tax imposed on hotel/motel occupants in the Boise metropolitan area. The tax is in addition to the 5% sales/use tax. Long-term residents (more than 30 consecutive days) are exempt.
Cigarette Tax	Cigarettes are taxed at the rate of 18 cents for a pack of 20 cigarettes. This tax is paid by the wholesaler and collected by the State Tax Commission.
Corporate Net Income Tax	Idaho taxable income is taxed at the rate of 8%. For corporations operating entirely within Idaho, taxable income is the same as that reported for federal purposes subject only to modifications contained within the Idaho law. Multistate corporations must apportion their income using an equally weighted three-factor formula comprised of property, payroll and sales.
Electricity Tax	A tax of 1/2 mill per kilowatt hour is imposed on the sale of electrical energy produced in Idaho by means of water power. Exemptions: electricity used to pump irrigation water, and for use in manufacturing, mining, milling, smelting, refining or processing.
Gasoline Tax	Gasoline is taxed at 18 cents per gallon. Off-the-road users are granted refunds for taxes on gasoline used in equipment and auxiliary engines. Gasohol is taxed at 14 cents per gallon. A 3 1/2 cents per gallon tax is imposed on all aviation fuel except for military aircraft.
Inheritance Tax	Idaho imposes an inheritance tax according to the relationship of the beneficiary to the decedent and the amount received. Spouses are exempt from inheritance tax. (In 1989, inheritance tax will be replaced by an estate tax which will consist only of the federal state death tax credit.)
Mine License Tax	This is a 2% tax on the value of ores mined or extracted. It applies to every person, partnership, company, joint stock company, trust, corporation or association in the business of mining.

Personal Income Tax	A tax is imposed on Idaho taxable income of individuals, estates and trusts. Tax rates range from 2.0% to 8.2%, depending on income. For salaried workers, the income tax is collected mainly by withholding. Withholding rates, similar to the federal system, are tailored to the income and personal exemptions of the employee. Employers are required to withhold an amount approximately equal to the tax due. Farmers and other employers exempt from withholding under the Internal Revenue Code are required to withhold 1% of gross wages.
Sales/Use Tax	Retail sales of tangible personal property are taxed at 5%. If a sales tax is not applied at the point of purchase, a 5% use tax is due from the consumer. Sales tax also applies to admissions fees and fees for recreation or hotel/motel accommodations (except for stays of more than 30 consecutive days). Excluded from this tax: utilities, motor fuels (which are taxed separately), prescription drugs, and tangible personal property used for production activities involved in manufacturing, farming, processing, mining and fabricating.
Severance Tax	This is a 2% tax on all oil and gas produced, saved and sold, or transported from the premises in Idaho where produced. The tax is based on the market value of the oil or gas which the production site yields.
Special Fuels Tax	Special fuels include diesel, propane and natural gas. This tax is collected at the pump on fuel delivered into any motor vehicle, regardless of weight, unless the vehicle displays a 96-hour trip permit or an Idaho special fuel permit. Holders of valid special fuel permits buy fuel free of tax and make quarterly payments based on actual consumption. Special fuel tax rates are: 18 cents/gal. for diesel; 13 cents/gal. for propane; and 14.2 cents/therm for natural gas.
Tobacco Tax	All tobacco products (except cigarettes) are taxed at 35% of their wholesale price.
Travel & Convention Hotel/Motel Tax	This is a statewide 2% retail sales tax imposed on hotel/motel occupants and campground users. Long-term residents (more than 30 consecutive days) are exempt.

Taxes Collected in Idaho
Proportion of State & Local Tax Revenue



Prop. Tax is Cal Yr.;
Others are Fiscal Yr.

The graph above shows the percentage of revenue derived from each tax in relation to the overall tax revenues.

AN OVERVIEW OF PROPERTY TAXES

Property taxes are established and collected by individual counties and taxing districts to provide local services and do not generate any revenue for state use. However, the state does have the responsibility of overseeing property taxing procedures to make sure they are accurate and fair. In addition, the State Tax Commission is responsible for centrally assessing utilities and railroads which, collectively, are called operating property.

Taxable Property

Property taxes apply to homes (including manufactured housing), farms, businesses, industry, warehouses, offices, all privately owned real estate, and operating property, as well as personal property such as machinery and equipment, farm implements and office furniture and equipment.

Exemptions

Exemptions from property tax include inventories, livestock, stored property in transit, pollution control facilities, household belongings, clothing, properly licensed motor or recreational vehicles*, and property belonging to religious, fraternal and educational organizations and institutions. Partial exemptions are available for residential improvements and the speculative value of agricultural land.

* RV owners pay a permit fee instead of a property tax.

Partial Tax Credits

Partial tax credits are available to elderly, widowed, blind and disabled homeowners. For more information, see the Circuit Breaker section on page 16 of this report.

Tax Rates

Tax rates are governed by the needs of taxing authorities. County commissioners, city councils and school trustees hold public budget hearings and approve or adjust budgets accordingly. If they want to raise more money through a bond issue or tax levy, they must get the approval of two-thirds of the affected property owners. School levies, however, can be passed by a simple majority of voters. Tax rates or operating budgets can be increased up to 5% annually without special elections.

Timberland

Timberland is taxed according to the acreage involved. If more than 2,000 acres are under one ownership, the tax is based on the land's ability to produce. If there are more than 5 acres but less than 2,000 acres, the owner is given an option of productivity or bare land value with yield tax due when the timber is cut.

Operating Property

Operating property consists of public utilities, railroad car companies and railroads. It is valued by the State Tax Commission, with values allocated to the counties. The tax due is calculated as for real and personal property.

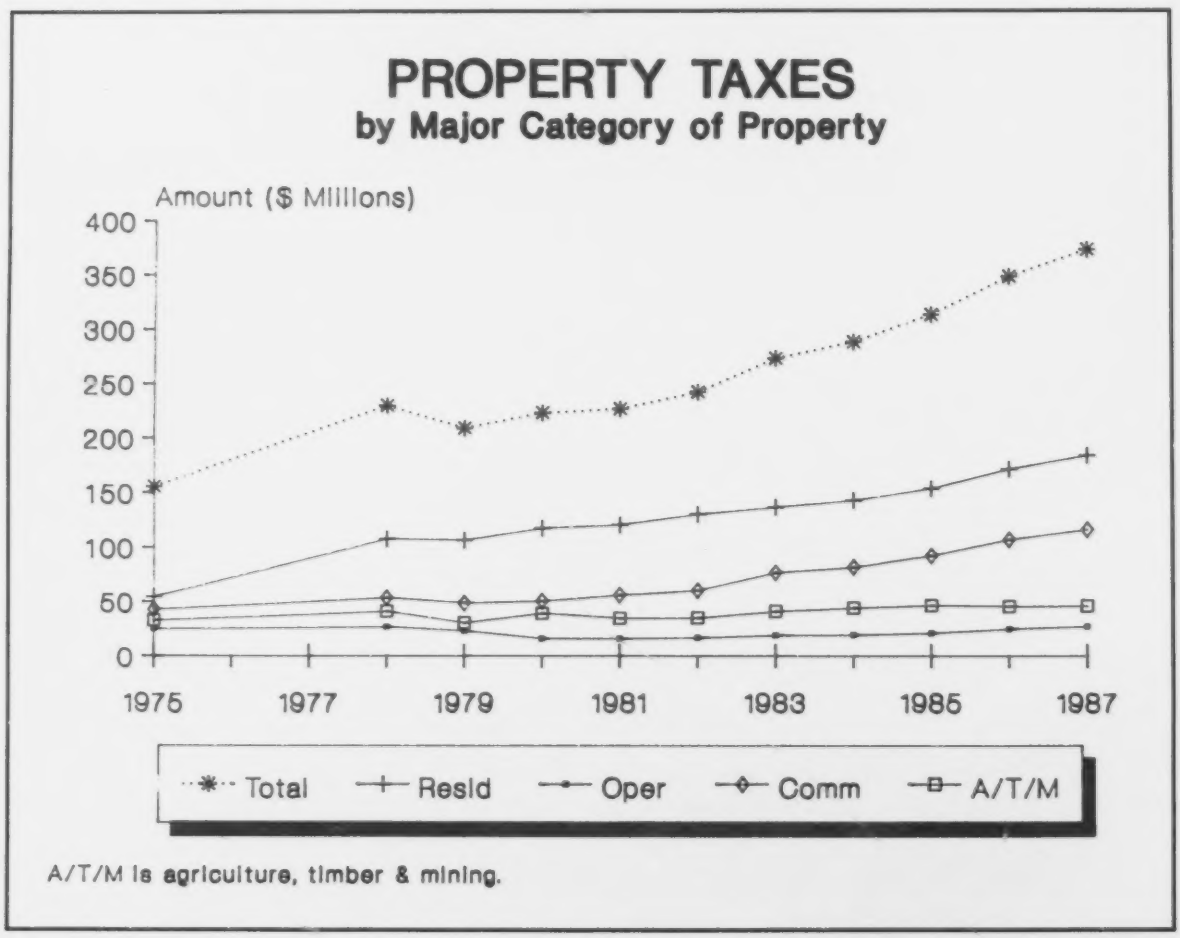
Rural Electrical Associations

Rural electrical associations pay a 3 1/2% tax on adjusted gross revenue instead of property tax. The State Tax Commission computes the tax and apportions it to counties on a wire mile basis.

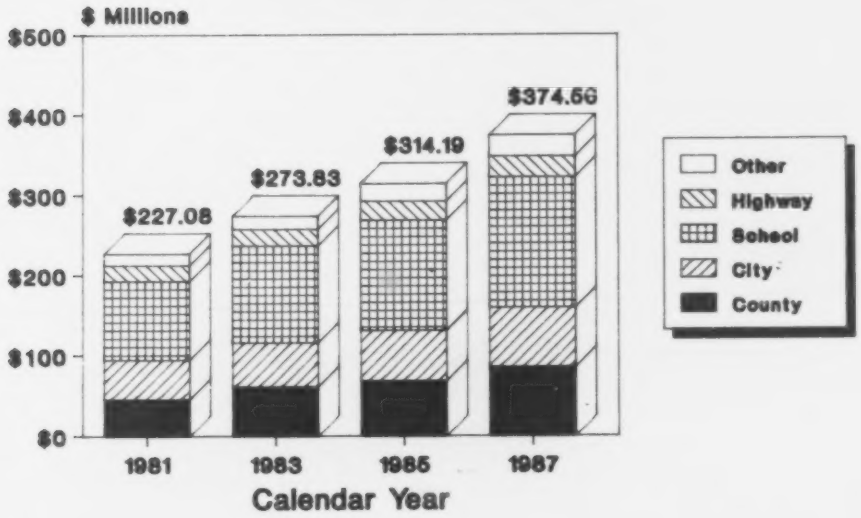
Complaints

Complaints or disagreements concerning assessed values of real or personal property should be taken to the county assessor. If differences cannot be resolved at this level, a property owner may proceed through the following channels to find a resolution: County Board of Equalization, State Board of Tax Appeals, District Court and State Supreme Court. Operating property assessments must be appealed to the State Tax Commission, then through the courts.

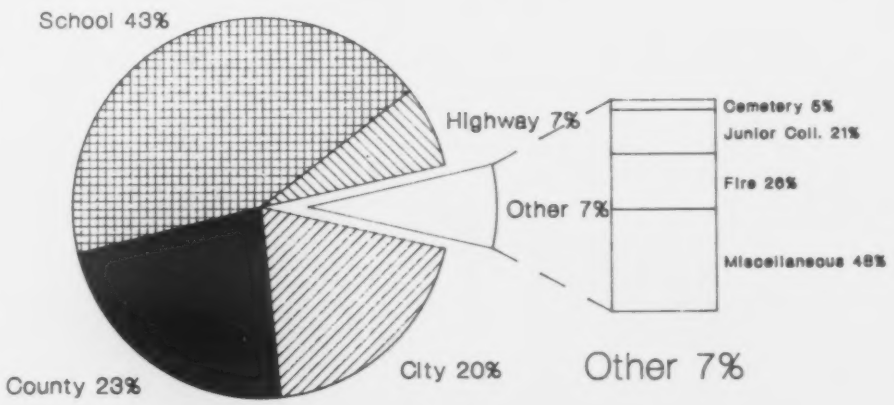
The next three charts represent property tax collections and expenditures. The first chart shows total collections by category of property. The second indicates revenue by type of taxing district. The third chart is a breakdown of how property tax dollars were spent in 1987.



Property Taxes
Statewide Totals



The Property Tax Dollar
Use in 1987



Total

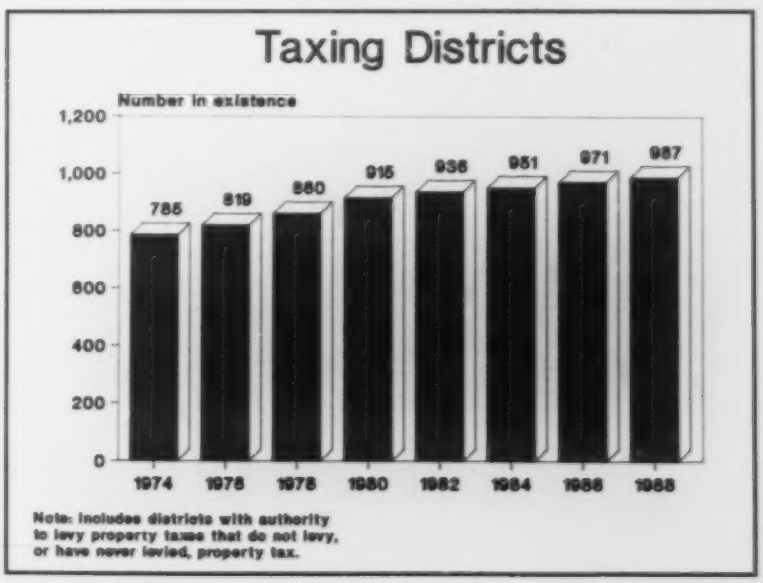
PROPERTY TAXING DISTRICTS

A taxing district is a unit of government which is established to provide public services. Some districts, like cities and counties, provide a variety of services. Most have a limited purpose, such as mosquito abatement, flood control, etc. Not all taxing districts actually levy taxes, even though they are legally authorized to do so.

Taxing districts overlap and a property owner pays taxes to more than one district. Each piece of property lies in a "tax code area," which is defined by the combination of taxing districts that govern it. In 1988, there were 2,867 tax code areas in Idaho.

Taxing Districts or Authority	1988
Counties	44
Ambulance	11
Auditorium	1
Cemetery	178
Cities	199
Fair	1
Fire	119
Flood Control	13
Highway & Road	100
Hospital	20
Junior College	2
Library	47
Mosquito Abatement	8
Pest Extermination	5
Port	1
Recreation	17
School	115
Sewer	32
Sewer & Water	40
Solid Waste	1
Urban Renewal	1
Water	20
Watershed Improvement	10
Weather Modification	1
Weed Control	1
TOTALS	**987**

Drainage, Irrigation and Television Translator Districts are not listed.



1988 AVERAGE PROPERTY TAX RATES

The figures to the right represent average tax rates for urban and rural areas in each county. Rates are expressed as a percentage of a property's taxable value, and include the total taxes levied by all taxing districts within the county. The urban tax rate includes all taxes paid within any incorporated city which levies property tax.

	Actual Tax Rate (%):	
County	Avg. Urban	Avg. Rural
Ada	1.8624	1.5901
Adams	1.5479	1.0152
Bannock	2.2954	1.4597
Bear Lake	1.7860	1.3949
Benewah	1.9513	1.5166
Bingham	2.4224	1.5600
Blaine	1.1496	0.9320
Boise	1.4656	0.9062
Bonner	1.5666	1.0533
Bonneville	2.1654	1.4588
Boundary	1.5041	1.0986
Butte	1.7118	1.1554
Camas	1.7356	1.0906
Canyon	1.7711	1.2179
Caribou	1.6403	0.9953
Cassia	1.8454	1.2511
Clark	1.2983	1.0264
Clearwater	1.8173	1.1736
Custer	1.4516	1.0991
Elmore	1.8367	1.1042
Franklin	1.6975	1.1816
Fremont	2.1304	1.3519
Gem	1.8789	1.4804
Gooding	2.4071	1.4700
Idaho	1.3544	0.7907
Jefferson	2.0191	1.3767
Jerome	2.1433	1.3547
Kootenai	2.0938	1.5621
Latah	2.0831	1.5930
Lemhi	1.4868	0.8277
Lewis	1.8874	1.2858
Lincoln	2.0688	1.1840
Madison	1.9135	1.5976
Minidoka	1.8666	1.3908
Nez Perce	2.0322	1.0928
Oneida	2.2603	1.3457
Owyhee	1.5667	1.1057
Payette	2.5238	1.4538
Power	2.0326	1.2848
Shoshone	2.7561	1.5428
Teton	1.0452	0.7717
Twin Falls	2.0915	1.2882
Valley	1.2999	0.8922
Washington	1.8398	1.1365
Overall Avg.	**1.8857**	**1.3134**

CIRCUIT BREAKER

Idaho's Circuit Breaker program offers property tax relief to low income elderly, widowed, blind and disabled homeowners. Begun in 1974, Circuit Breaker grew out of a widow's exemption program, and gradually expanded to include the other categories listed above.

The Circuit Breaker program currently allows a property tax reduction of up to $400 for eligible citizens, depending on their income. As income rises, the amount of property tax reduction decreases.

Nine out of ten 1987 Circuit Breaker recipients were over age 65, and had a median household income of $7,200 a year after deductions for medical expenses. At this income level, Circuit Breaker benefits paid about 90% of the property taxes owed by the recipient.

The chart below shows changes in the program since it began:

Year	# of Recipients	Avg. Benefits Per Person	Total $ Paid	Max. Annual Income
1974	15,924	$ 94.20	$ 1.87 mil.	$ 5,000
1976	14,336	$ 117.19	$ 1.68 mil.	$ 5,500
1978	15,786	$ 184.34	$ 2.91 mil.	$ 7,500
1980	15,650	$ 174.44	$ 2.73 mil.	$ 8,750
1982	17,633	$ 181.46	$ 3.22 mil.	$ 11,100
1984	17,417	$ 181.16	$ 3.16 mil.	$ 11,900
1986	17,605	$ 199.76	$ 3.52 mil.	$ 12,730
1988	19,725	$ 211.10	$ 4.16 mil.	$ 13,300

The Circuit Breaker program is currently funded by a continuing state appropriation. The State Tax Commission coordinates the program, reviews applications for eligibility, and provides forms and training to the counties. Each claimant must file an annual application with the county assessor between January 1 and April 15.

Circuit Breaker benefits vary greatly from county to county, depending on the population of eligible taxpayers, the tax level in each county, and the amount of participation in the program. A breakdown of 1988 benefits by county is shown in the following table:

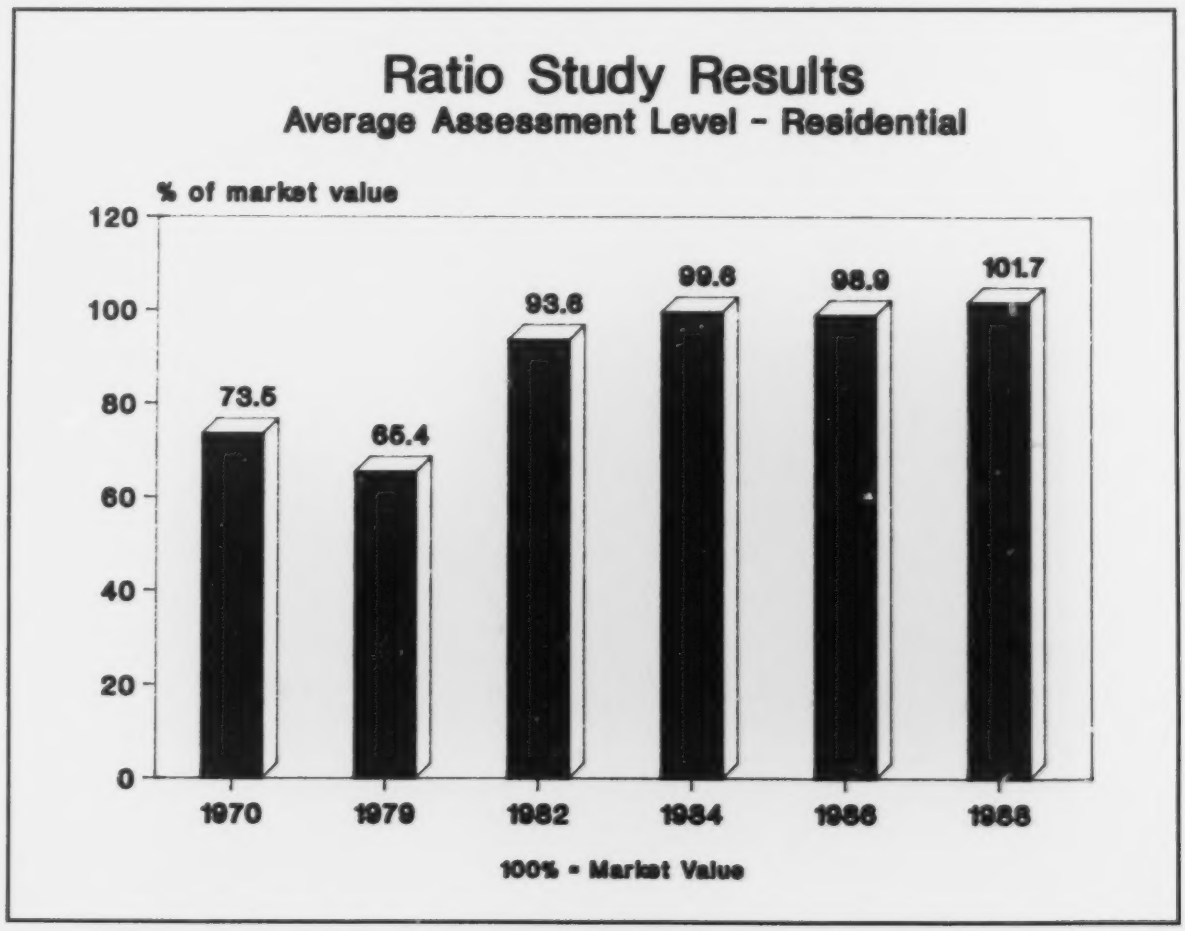
COUNTY	CLAIMS APPROVED	ACTUAL BENEFITS	BENEFITS PER CLAIM	CHANGES IN PER CLAIM BENEFITS SINCE 1987
Ada	2,295	$536,291.67	$233.68	2.6%
Adams	124	20,467.32	165.06	7.0%
Bannock	1,030	226,712.64	220.11	2.2%
Bear Lake	173	37,014.64	213.96	-0.4%
Benewah	268	51,036.20	190.43	0.4%
Bingham	610	133,636.16	219.08	3.0%
Blaine	96	21,420.66	223.13	1.4%
Boise	65	10,625.74	163.47	17.1%
Bonner	754	152,286.00	201.97	0.7%
Bonneville	866	215,467.18	248.81	1.0%
Boundary	231	38,632.62	167.24	1.8%
Butte	102	14,960.30	146.67	-9.9%
Camas	15	1,875.44	125.03	13.8%
Canyon	2,154	460,359.90	213.72	3.4%
Caribou	115	21,376.02	185.88	3.5%
Cassia	385	75,214.62	195.36	23.5%
Clark	10	1,185.92	118.59	-7.0%
Clearwater	308	47,453.70	154.07	1.1%
Custer	110	17,279.52	157.09	-4.7%
Elmore	291	51,880.18	178.28	-2.7%
Franklin	195	43,277.36	221.94	4.5%
Fremont	263	53,046.40	201.70	4.4%
Gem	453	93,592.82	206.61	9.8%
Gooding	418	86,888.08	207.87	4.1%
Idaho	400	63,806.18	159.52	8.3%
Jefferson	364	81,356.64	223.51	2.5%
Jerome	405	85,642.90	211.46	1.6%
Kootenai	1,551	358,162.00	230.92	5.7%
Latah	362	73,685.86	203.55	3.6%
Lemhi	170	27,482.06	161.66	-11.0%
Lewis	112	19,467.24	173.81	3.2%
Lincoln	118	21,259.04	180.16	2.9%
Madison	222	50,079.12	225.58	-0.5%
Minidoka	437	80,303.88	183.76	-0.5%
Nez Perce	840	192,533.94	229.21	0.2%
Oneida	96	22,581.24	235.22	0.1%
Owyhee	249	44,575.08	179.02	3.6%
Payette	619	148,665.50	240.17	5.6%
Power	106	20,738.18	195.64	3.1%
Shoshone	535	88,163.67	164.79	-6.5%
Teton	68	9,969.54	146.61	-4.9%
Twin Falls	1,290	269,905.24	209.23	-1.2%
Valley	101	19,413.72	192.22	2.2%
Washington	349	74,221.12	212.67	2.7%
TOTALS	**19,725**	**$4,163,993.24**	**$211.10**	**2.4%**

RATIO STUDY

Idaho law requires that all property be assessed at market value. The State Tax Commission is charged with the responsibility of making certain that each county assessor is assessing property at market value. The Tax Commission annually conducts ratio studies in each county. These are used to evaluate the performance of the assessment process in the counties.

The ratio study is a statistical procedure which attempts to measure the quality of property assessments throughout the state. Two primary characteristics of this quality are the level and uniformity of the assessments. These characteristics are measured by comparing locally determined appraised values with sale prices for the same properties.

The results are reported to the State Board of Equalization (consisting of Tax Commission members), which meets annually to review property assessments by category. Assessment level standards have been established by the State Tax Commission, and categories which do not meet these standards may be subject to additional testing or to adjustment by the Tax Commission.



SALES TAX COLLECTIONS BY COUNTY
Fiscal Year Ending June 30, 1988

COUNTY	TAXABLE SALES FY 1988	% INCREASE (DECREASE) FROM FY 1987	GROSS TAX PAID BEFORE REFUNDS FY 1988	% INCREASE (DECREASE) FROM FY 1987
Ada	$1,241,250,451.73	-3.18	$62,740,391.91	-2.66
Adams	5,734,903.72	13.87	311,273.60	29.85
Bannock	245,538,517.42	-0.14	12,334,998.48	-0.04
Bear Lake	17,575,679.05	11.69	896,237.23	12.57
Benewah	27,551,340.29	7.01	1,415,708.03	9.48
Bingham	82,514,931.84	3.96	4,144,506.74	4.50
Blaine	140,093,512.16	8.48	6,998,196.38	7.95
Boise	6,330,658.15	-12.59	347,584.46	-0.43
Bonner	112,853,604.23	6.07	5,721,049.35	6.52
Bonneville	369,994,041.68	1.51	18,693,630.10	1.68
Boundary	23,642,810.16	5.26	1,195,046.01	5.84
Butte	6,579,741.70	18.78	336,964.68	17.62
Camas	1,715,097.48	8.69	85,885.33	7.73
Canyon	279,166,739.77	6.33	14,071,893.60	7.12
Caribou	23,288,657.07	14.01	1,115,283.36	8.70
Cassia	69,500,025.96	8.68	3,525,039.64	9.54
Clark	1,394,179.38	4.95	74,131.09	12.51
Clearwater	27,160,633.55	4.07	1,362,270.53	4.04
Custer	16,162,827.77	-0.59	810,563.63	-2.70
Elmore	48,705,368.74	6.93	2,457,522.50	8.03
Franklin	24,879,274.47	4.29	1,250,141.26	1.42
Fremont	25,694,769.57	1.57	1,307,482.21	2.96
Gem	18,740,105.55	-1.60	953,416.31	-0.71
Gooding	25,917,660.62	5.24	1,314,388.52	7.29
Idaho	41,337,293.54	7.08	2,097,926.65	7.87
Jefferson	28,514,790.07	3.72	1,485,158.60	3.72
Jerome	32,035,153.05	11.86	1,609,052.19	11.37
Kootenai	342,419,621.42	5.78	17,254,384.72	5.58
Latah	95,886,277.01	3.16	4,873,924.27	3.35
Lemhi	30,114,018.18	6.64	1,522,475.04	7.95
Lewis	12,592,861.81	-6.65	646,384.02	-4.64
Lincoln	6,048,191.39	5.08	295,197.67	2.76
Madison	58,864,180.28	7.41	2,998,523.10	9.03
Minidoka	43,734,973.68	2.23	2,194,605.40	-1.48
Nez Perce	199,389,834.70	2.37	10,028,589.33	2.30
Oneida	9,899,199.64	9.25	499,119.08	10.16
Owyhee	9,002,511.58	-3.30	456,928.17	-2.26
Payette	25,186,503.38	15.74	1,271,520.42	-0.34
Power	13,192,194.00	-9.33	658,636.88	-12.66
Shoshone	45,628,530.26	-5.84	2,311,333.84	-6.04
Teton	9,425,146.16	6.45	507,273.75	15.31
Twin Falls	269,199,279.79	7.70	13,486,897.05	6.97
Valley	28,768,905.32	-.90	1,476,683.02	5.15
Washington	16,526,701.71	8.64	832,151.91	7.79
Multi-County	1,306,455,576.14	4.30	65,151,315.79	3.07
Other States	718,502,733.94	23.71	36,199,426.77	23.67
TOTAL	**$6,184,710,009.11**	**4.64**	**$311,321,112.62**	**4.51**

FY 88 SALES TAX REVENUE SHARING DISTRIBUTION

Revenue sharing monies are distributed quarterly from the sales tax account to each Idaho county and to eligible incorporated cities. The total amount distributed is equal to 7.75% of sales tax collections. One-half of this amount is distributed to counties and one-half to the cities. Each county receives $30,000 per quarter, while the remainder is distributed according to population. Cities receive shares determined half on population and half on valuation.

CITIES

Aberdeen	$ 24,207.58	Dubois	$ 6,228.71
Acequia	1,523.62	Eagle	67,027.22
Albion	5,094.00	East Hope	7,525.85
American Falls	60,130.85	Eden	4,968.83
Ammon	76,466.06	Elk River	3,321.45
Arco	18,571.98	Emmett	75,104.18
Arimo	5,012.23	Fairfield	5,598.91
Ashton	18,045.61	Ferdinand	2,698.57
Athol	6,286.42	Fernan Lake	4,437.90
Atomic City	452.92	Filer	27,107.15
Bancroft	7,983.41	Firth	6,377.35
Basalt	5,355.65	Franklin	9,322.87
Bellevue	25,785.39	Fruitland	41,497.13
Blackfoot	160,709.06	Garden City	124,032.92
Bliss	3,403.33	Genesee	14,643.21
Bloomington	3,719.44	Georgetown	9,027.16
Boise	2,547,154.12	Glenns Ferry	24,593.16
Bonners Ferry	39,930.96	Gooding	47,109.92
Bovill	3,940.57	Grace	17,239.78
Buhl	59,988.20	Grandview	6,104.22
Burley	160,566.86	Grangeville	62,169.24
Butte City	1,147.06	Greenleaf	11,302.93
Caldwell	346,283.57	Hagerman	10,065.77
Cambridge	6,279.98	Hailey	74,115.23
Cascade	22,583.33	Hamer	1,554.61
Castleford	2,506.77	Hansen	14,762.66
Challis	24,967.89	Harrison	5,234.55
Chatcolet	3,562.62	Hauser Lake	5,525.76
Chubbuck	178,911.75	Hayden	61,414.18
Clark Fork	8,775.10	Hayden Lake	16,317.03
Clayton	928.48	Hazelton	8,815.62
Clifton	3,762.56	Heyburn	46,171.07
Coeur d'Alene	517,937.20	Hollister	2,453.11
Cottonwood	18,180.40	Homedale	33,032.36
Council	15,193.67	Hope	2,957.81
Craigmont	10,585.07	Horseshoe Bend	11,514.88
Crouch	1,872.60	Huetter	1,040.99
Culdesac	4,005.30	Idaho City	6,076.20
Dalton Gardens	42,843.53	Idaho Falls	845,996.35
Dayton	7,700.90	Inkom	16,132.91
Deary	9,270.19	Iona	17,433.63
Declo	4,589.14	Irwin	2,338.48
Dietrich	1,813.60	Island Park	3,434.43
Donnelly	3,687.44	Jerome	118,323.53
Downey	9,942.92	Juliaetta	9,053.07
Driggs	16,219.83	Kamiah	21,329.80
Drummond	405.37	Kellogg	43,521.64

SALES TAX REVENUE SHARING DISTRIBUTION — CITIES (Continued)

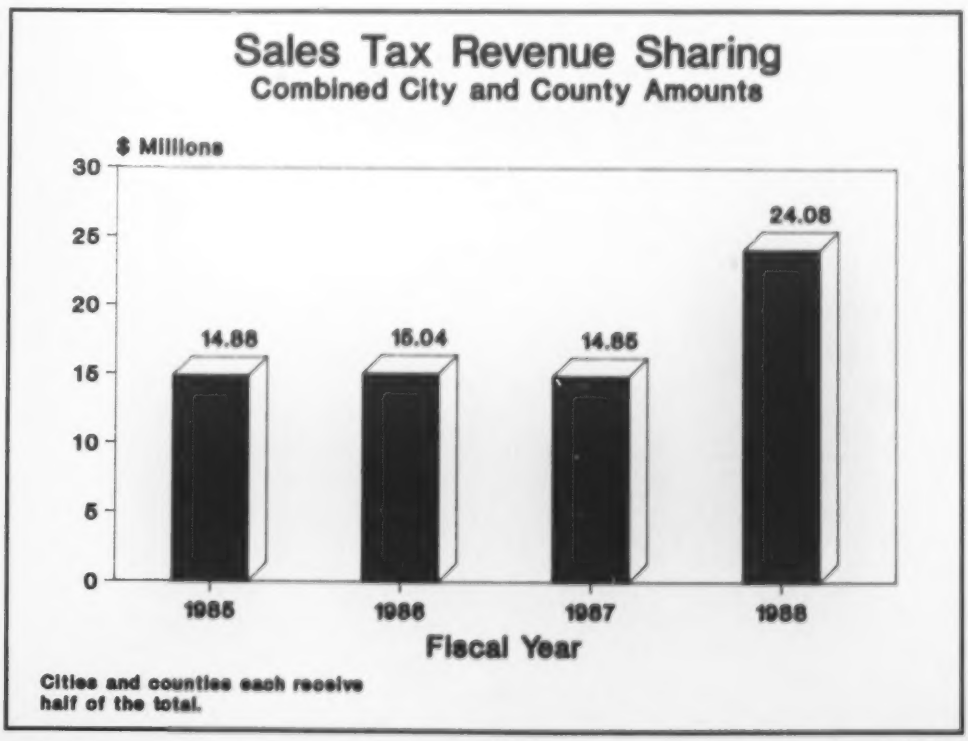
Kendrick	$ 8,031.04
Ketchum	164,830.19
Kimberly	40,425.42
Kooskia	11,789.48
Kootenai	6,059.11
Kuna	33,700.86
Lapwai	12,504.69
Lava Hot Springs	8,909.46
Leadore	1,791.17
Lewiston	571,399.20
Lewisville	8,854.20
McCall	86,643.83
McCammon	12,574.62
Mackay	10,656.81
Malad	33,734.89
Malta	2,992.78
Marsing	11,653.47
Melba	5,167.10
Menan	9,102.99
Meridian	161,426.20
Middleton	34,267.22
Midvale	3,561.52
Minidoka	1,145.56
Montpelier	50,200.78
Moore	3,120.45
Moscow	320,837.91
Mountain Home	155,324.53
Moyie Springs	8,362.42
Mud Lake	3,483.90
Mullan	15,520.03
Murtaugh	1,808.01
Nampa	518,246.85
New Meadows	9,684.48
New Plymouth	17,913.89
Newdale	5,443.58
Nez Perce	8,850.02
Notus	6,283.60
Oakley	10,781.55
Oldtown	5,317.85
Onaway	4,144.74
Orofino	62,537.65
Osburn	31,104.74
Oxford	1,071.23
Paris	11,528.30
Parker	4,096.01
Parma	29,242.30
Paul	14,407.83
Payette	92,326.18
Peck	2,945.29
Pierce	12,080.61
Pinehurst	29,742.27
Placerville	909.12
Plummer	12,875.12
Pocatello	861,951.30
Ponderay	$ 16,787.61
Post Falls	127,461.39
Potlatch	13,427.27
Preston	67,007.83
Priest River	32,912.45
Rathdrum	29,894.86
Reubens	1,358.41
Rexburg	190,543.34
Richfield	5,733.06
Rigby	43,183.63
Riggins	8,370.33
Ririe	9,761.96
Roberts	7,281.60
Rockland	4,383.18
Rupert	84,800.90
Salmon	57,859.93
Sandpoint	122,210.23
Shelley	59,984.45
Shoshone	19,291.20
Smelterville	7,618.65
Soda Springs	65,670.51
Spencer	493.97
Spirit Lake	15,067.22
St. Anthony	45,769.58
St. Charles	3,540.29
St. Maries	49,268.06
Stanley	5,514.34
Stateline	611.84
Stites	3,763.16
Sugar City	18,609.77
Sun Valley	155,403.42
Swan Valley	3,167.79
Tensed	2,094.88
Teton	8,613.91
Tetonia	3,152.00
Troy	14,295.48
Twin Falls	525,972.15
Ucon	12,952.70
Victor	5,384.02
Wallace	22,695.32
Wardner	3,999.49
Warm River	161.94
Weippe	11,082.08
Weiser	77,741.46
Wendell	31,828.46
Weston	6,303.41
Whitebird	2,157.77
Wilder	16,825.00
Winchester	5,780.33
Worley	3,424.92
TOTAL	**$12,038,920.76**

SALES TAX REVENUE SHARING DISTRIBUTION

COUNTIES

Ada	$2,094,689.93	Gem	$153,767.53
Adams	65,647.23	Gooding	159,152.88
Bannock	759,897.49	Idaho	182,238.86
Bear Lake	101,182.13	Jefferson	205,907.54
Benewah	122,721.94	Jerome	194,224.27
Bingham	440,441.91	Kootenai	750,370.45
Blaine	170,240.62	Latah	356,712.58
Boise	63,119.50	Lemhi	107,855.22
Bonner	307,053.79	Lewis	70,636.52
Bonneville	784,588.28	Lincoln	66,420.94
Boundary	111,593.27	Madison	264,500.31
Butte	63,894.79	Minidoka	254,318.28
Camas	37,432.75	Nez Perce	383,772.94
Canyon	991,101.25	Oneida	67,394.07
Caribou	116,836.94	Owyhee	121,765.66
Cassia	248,164.85	Payette	203,730.91
Clark	37,660.28	Power	103,890.85
Clearwater	132,179.97	Shoshone	206,344.51
Custer	84,742.36	Teton	64,787.68
Elmore	265,646.38	Twin Falls	627,021.82
Franklin	131,655.90	Valley	103,244.78
Freemont	142,988.41	Washington	117,920.86

TOTAL **$12,039,459.43**



BUSINESS INVENTORY REPLACEMENT

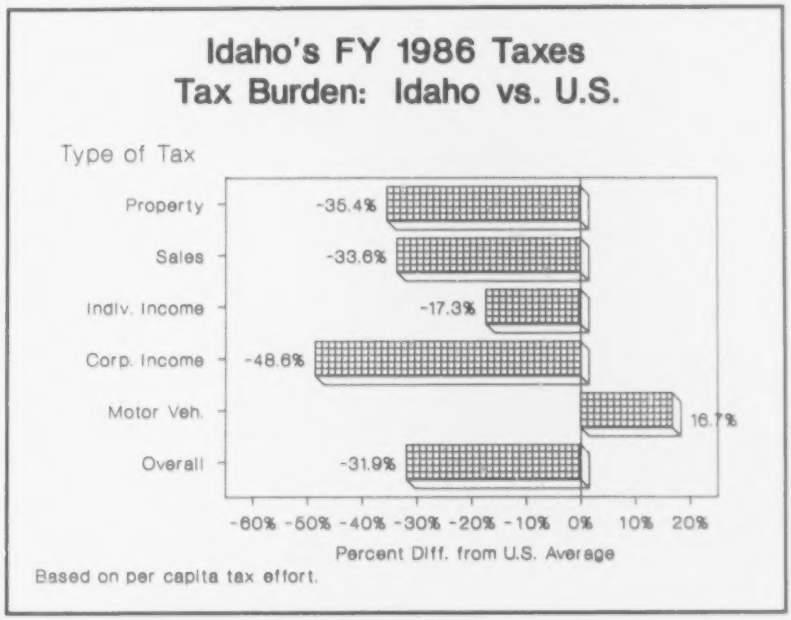
The figures below represent the amount of money paid from sales tax to county treasurers as reimbursement for the exemption of business inventory. The total of $18,637,133.57 is 6% of the state sales tax collected from July 1, 1987 through June 30, 1988. These funds are redistributed to most non-school taxing districts.

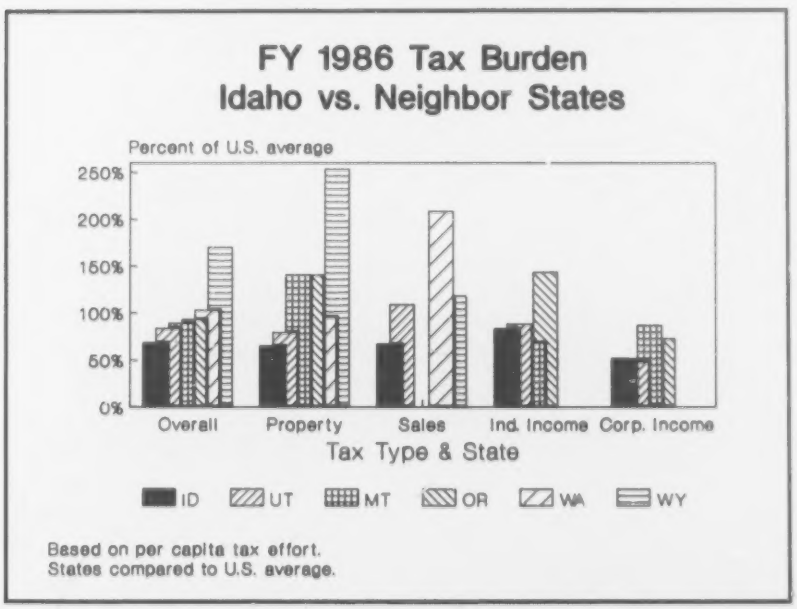
Ada	$2,711,487.37	Gem	$274,145.76
Adams	127,163.01	Gooding	302,753.48
Bannock	1,243,706.53	Idaho	393,794.71
Bear Lake	161,782.56	Jefferson	214,524.19
Benewah	133,597.05	Jerome	291,936.32
Bingham	705,750.92	Kootenai	774,002.79
Blaine	156,866.21	Latah	316,821.55
Boise	72,316.93	Lemhi	230,064.72
Bonner	349,676.74	Lewis	113,493.40
Bonneville	1,193,388.02	Lincoln	142,406.01
Boundary	154,337.24	Madison	181,580.40
Butte	70,430.72	Minidoka	383,068.91
Camas	51,684.70	Nez Perce	1,149,188.84
Canyon	1,575,174.08	Oneida	117,423.73
Caribou	254,941.93	Owyhee	264,924.71
Cassia	423,965.52	Payette	217,860.79
Clark	100,412.29	Power	223,178.38
Clearwater	409,746.17	Shoshone	409,468.19
Custer	159,283.94	Teton	86,566.87
Elmore	243,975.05	Twin Falls	1,437,970.22
Franklin	201,151.95	Valley	126,409.82
Freemont	198,121.68	Washington	286,589.17
TOTAL			**$18,637,133.57**

TAX BURDEN STUDY

The State Tax Commission conducts an annual tax burden study, which compares Idaho's taxes to those of other states, and to a national average.

The following two charts, based on 1986 data, show a comparison between the amount of tax paid by the average Idaho citizen and the average U. S. citizen. The bottom chart measures the difference between Idaho taxes and those of neighboring states.





The following chart compares Idaho taxes to the national average. A rate of 100% would be equal to the national average.

IDAHO TAXES COMPARED TO THE NATIONAL AVERAGE

Type of Tax	Based on Income		Based on Population		# of States With Tax
	% of U.S. Avg.	Rank	% of U.S. Avg.	Rank	
Property	83.6%	33	64.6%	38	51
Sales	85.8%	32	66.4%	43	47
Individual Income	106.9%	23	82.7%	27	45
Corporate Income	66.5%	32	51.4%	36	47
Motor Vehicle	151.0%	10	116.7%	22	51
Overall	88.1%	43	68.1%	48	51

Comparisons between Idaho, the western states and the nation are highlighted below. The states used for comparison are Arizona, California, Colorado, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming. Percentages indicate how much of the average person's 1986 total income was spent on each tax.

Type of Tax	National Average	Idaho Average	Median of 11 Western States
Property	3.26%	2.72%	3.26%
Sales	2.65%	2.27%	3.36%
Individual Income	2.17%	2.32%	1.84%
Corporate Income	0.58%	0.39%	0.39%
Motor Vehicle	0.66%	1.00%	0.87%
Overall	10.88%	9.59%	11.02%

Both regional and national comparisons show that Idaho's tax revenue system relies more on individual income tax and motor vehicle tax, which includes fuel taxes, than the national average, and less on property tax, sales tax and corporate income tax. However, recent patterns indicate that a more balanced picture is emerging, with relative burdens of individual income tax and motor vehicle taxes declining, while corporate income tax rises in comparison to other states.

This 1986 fiscal year study shows a continued pattern of major tax use in Idaho. Overall, Idaho ranks significantly lower than the national average of state and local taxes.

At the same time, Idaho ranks 46th in per capita income among the 50 states and the District of Columbia. The average Idahoan earned $10,991 in 1986, which was 22.7% less than the national average. Among western states, only Utah had a lower per capita income, at $10,804.

1988 TAX BILLS THAT BECAME LAW

BEER & WINE

HB485 — Amends existing law to eliminate the lower tax rate on wine produced in Idaho. This eliminates the question about the constitutionality of the tax.
Effective: 7/1/88

HB566 — Amends existing law relating to the bond requirements of distributors of beer and wine. Forms of security other than a surety bond can be accepted.
Effective: 7/1/88

HB690 — Amends existing law to provide that beer with an alcohol content of more than four percent be taxed as wine. Beer may be sold as beer under a beer license if it has an alcohol content of up to six percent.
Effective: 7/1/88

SB1529 — Adds to existing law to allow wine donated to nonprofit entities to be used or sold for benevolent or charitable purposes.
Effective: 7/1/88

CIGARETTE

SB1376 — Amends the procedure for paying cigarette tax and requires payment with a return. Provides for posting bonds and for injunctions prohibiting the sale of cigarettes without holding a valid permit or license. Stamps will no longer be purchased in advance. Taxpayers must account for all tax by affixing stamps and paying the tax based on the number of stamps affixed during the reporting period.
Effective: 7/1/89

HB724 — Amends existing law to clarify the penalty provisions of the cigarette tax. Repeals the fifty times penalty. Applies to any proceeding pending on the effective date. Income Tax Act penalties remain applicable.
Effective: 7/1/88

INCOME

HB421 — Amends existing law to change the due date of a state income tax return which is filed for any period of less than one year. Short year returns will automatically be due when the federal return is due or on the normal due date (15th day of fourth month following the end of the tax year) whichever is later.
Effective: 7/1/88

HB395 — Changes the computation of state income tax for nonresidents and part-year residents. Re-enacts the proration method that existed before 1985.
Effective: 1/1/88

HB390 — Amends existing law to adopt the 1987 amendments to the Internal Revenue Code for state income tax purposes.
Effective: 1/1/88

HB525 — Amends existing law to provide that transactions producing capital gains, dividends and interest conducted by Idaho brokers-dealers do not create a tax status for the recipient of the gains, dividends or interest of nonresidents with no other situs in Idaho.
Effective: 3/28/88

HB655 — Adds to existing law to provide that a nonresident individual is not required to pay state income tax or file a return when such individual is employed by a common carrier or railroad engaged in interstate operations if the individual earns less than 1/2 of his or her income from Idaho sources and has no other Idaho source income.
Effective: 1/1/88

HB771 — Amends existing law to limit the amount of the personal exemption for state income tax. The personal exemption is frozen at the 1987 level of $1,900.
Effective: 1/1/88

INHERITANCE

HB684 — Repeals the existing Inheritance Tax Act and enacts a new Estate and Transfer Tax Act. The new tax is a "pick-up tax" equal to the amount of state death tax credit allowable on the federal estate tax return.
Effective: 1/1/89

MOTOR FUELS

HB386 — Changes the minimum weight for special fuel carrier permits from 16,000 lbs. to 26,000 lbs. to be consistent with the International Fuel Tax Agreement (IFTA).
Effective: 1/1/89

HB492 — Amends existing law to change the distribution of revenues from the motor fuel tax and fees received from recreational vehicle licensure, and to provide compensation for members of the Recreational Vehicle Advisory Committee.
Effective: 7/1/88

HB624 — Amends existing law to increase the tax on motor fuels by 3 1/2 cents per gallon to 18 cents per gallon and to change the distribution formula for the State Highway Account. Effective: 4/1/88 for rate increase. Effective date for distribution change is 7/1/88.

PROPERTY

HB391 — Amends existing law to require contiguous district boundaries for taxing districts. Fire Districts and Sewer Districts are excluded.
Effective: 7/1/88

HB448 — Amends existing law to provide a budget request limitation for a highway district and a county highway system for which no ad valorem tax levy was made in the previous year. The limit is one-half the levy permitted by Idaho Code 40-801.
Effective: 1/1/88

HB497	Adds to existing law to allow revenue allocation financing of urban renewal projects in cities with a population under 100,000. Extends "tax increment financing" authority to all cities. Effective: 7/1/88
HB554	Amends existing law to provide that reserved minerals which the county assessor finds to be of little value need not be appraised or assessed. Effective: 7/1/88
HB541	Amends existing law to clarify the base year for budget limitation purposes of taxing districts. The new base year will have the largest budget of the three immediately preceding years. Effective: 1/1/88
HB539	Amends existing law to provide a tax levy for hospital districts to pay organizational costs incurred by those districts. Annual levy cannot exceed 1 mill. Effective: 7/1/88
HB573	Amends existing law to allow personal property taxes to be paid in two installments unless the county treasurer makes demand for earlier payment. Payments are due Dec. 20 and June 20. Failure to make the first payment causes the entire amount to become due and payable. Effective: 1/1/89
HB574	Amends existing law to define nonhousehold member for the purpose of the "circuit breaker" under the ad valorem tax statutes. The income of a person other than a spouse who lives in the claimant's home for the purpose of providing care is not part of the owner's income. Certificate by an M.D. is required. Effective: 7/1/88
HB701	Amends existing law to exclude cable television companies and mobile telephone services and companies from the definition of a public utility for ad valorem tax purposes. The effect is to shift assessment responsibilities from the Tax Commission to county assessors. Effective: Retroactive to 7/1/87
HB704	Amends existing law to provide that an owner of a home need only make application once for the homeowner's exemption. Effective: 7/1/88
SB1340	Repeals administrative fee charged by counties for motor vehicle licensure. Effective: 7/1/88
HB709	Amends the definition of land actively devoted to agriculture. Includes homesite in the determination of five acres and allows income from the sale of livestock to be included in income qualification of parcels of less than five acres. Effective: 1/1/88

HB730 — Amends existing law to clarify the statute relating to the imposition of a tax levy for noxious weed control. Corrects an error by setting the levy limit at 0.06% instead of 0.0006 per hundred dollars of value.
Effective: 7/1/88

SALES

HB659 — Adds to and amends existing law to exempt intrastate air charter transportation for hire and the sale, lease, or purchase of such aircraft from the state's sales tax. Imposes tax on intrastate charters.
Effective: 4/1/88

HB420 — Requires a person to be actively engaged in retail sales in order to obtain and keep a sales tax permit. The Commission may revoke a permit held by an inactive business. If no taxable activity is reported for twelve consecutive months, the business may be presumed inactive.
Effective: 7/1/88

HB486 — Repeals and amends existing law to clarify the requirements for an exemption from sales tax for an occasional sale. A family transfer of a motor vehicle is not exempt from sales tax if the original purchase was not taxed.
Effective: 7/1/88

HB553 — Adds to existing law to allow an exchange of information between the State Tax Commission and the Transportation Department relating to sales tax paid on motor vehicles.
Effective: 7/1/88

HB521 — Amends existing law to further define the term "sale" to clarify the sale of meals and motel/hotel accommodations for purposes of the state sales tax. Exempts purchases by hotels, motels and restaurants of consumables provided to customers as part of a taxable sale.
Effective: 7/1/88

HB515 — Amends existing law to establish a standard thirty day residence period for exemption of the payment of hotel/motel taxes and sales tax. The thirty day residency requirement will apply to Sales Tax, Travel and Convention Tax and the Greater Auditorium District Tax.
Effective: 7/1/88

HB565 — Amends definition of Indian Reservation to expand it to trust lands for sales tax purposes.
Effective: Retroactive to 11/5/87

HB786 — Excludes from the production exemption all snowmobiles, off-highway motor bikes, recreational vehicles and motorcycles. Taxes repairs to all these vehicles including repair labor.
Effective: 7/1/88

SB1355 — Amends existing law to add a 7th planning region for the Travel Council. Does not change the tax but will affect the distribution of revenues.
Effective: 3/22/88

UNCLAIMED PROPERTY

SB1506 — Amends existing law to provide an exemption from the rates for publication of official notices for notices and lists of abandoned property which are distributed concurrently with a newspaper of general circulation.
Effective: 7/1/88
Sunsets: 1/1/91

MISCELLANEOUS

HB621 — Adds a new section that requires tax payments in excess of $100,000 must be made by electronic funds transfer.
Effective: 7/1/88

STATE TAX COMMISSION OFFICES

Boise
700 W. State Street
Boise, ID 83722

Coeur d' Alene
1910 Northwest Boulevard St. #100
Coeur d' Alene, ID 83814

Lewiston
State Office Building
Lewiston, ID 83501

Twin Falls
1038 Blue Lakes Blvd. N., Suite C
Twin Falls, ID 83301

Pocatello
640 Pershing
Pocatello, ID 83201

Idaho Falls
150 Shoup
Idaho Falls, ID 83401